

4 and the Storm Lake Register, a newspaper published at Storm Lake,  
5 Iowa.

Approved April 15, 1943.

I hereby certify that the foregoing act was published in the Pocahontas Record, Pocahontas, Ia., April 22, 1943, and the Storm Lake Register, Storm Lake, Ia., April 27, 1943.  
WAYNE M. ROPES, *Secretary of State.*

## CHAPTER 200

### INCOME TAX

#### S. F. 22

AN ACT to amend section six thousand nine hundred forty-three and fifty-seven thousandths (6943.057), code, 1939, by striking therefrom paragraph eight (8) referring to false or fraudulent returns of income, corporation, and sales tax, and providing for a substitute therefor pertaining to the penalty for making such false return and to amend section six thousand nine hundred forty-three and forty-five thousandths (6943.045), code, 1939, pertaining to the making of an income tax return by every individual, to amend section six thousand nine hundred forty-three and forty-six thousandths (6943.046), code, 1939, pertaining to the making of an income tax return by every fiduciary and to amend section six thousand nine hundred forty-three and sixty-eight thousandths (6943.068), code, 1939, pertaining to the making of a corporation tax return by every corporation and to amend section six thousand nine hundred forty-three and fifty-three thousandths (6943.053) relating to the manner of making income tax returns; and providing a penalty for making any false or fraudulent return; and to amend sections six thousand nine hundred forty-three and forty-seven thousandths (6943.047) and six thousand nine hundred forty-three and fifty-four thousandths (6943.054), code, 1939, by striking the provision that income tax returns be made under oath.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section six thousand nine hundred forty-three  
2 and forty-five thousandths (6943.045), Code, 1939, by adding and in-  
3 serting after the word "make" in line seven (7) the following words  
4 "and sign" and by striking from line eight (8) of said section the  
5 words "under oath".

1 SEC. 2. Amend section six thousand nine hundred forty-three and  
2 forty-six thousandths (6943.046), Code, 1939, by inserting after the  
3 word "make" in line three (3) the words: "and sign" and by striking  
4 from line three (3) of said section the word "under" and by striking  
5 from line four (4) of said section the word "oath".

1 SEC. 3. Section six thousand nine hundred forty-three and fifty-  
2 three thousandths (6943.053), Code, 1939, is amended by striking  
3 from lines eight (8) and nine (9) the sentence which is in the fol-  
4 lowing words: "The return shall be made under oath."

1 SEC. 4. Amend section six thousand nine hundred forty-three and  
2 sixty-eight thousandths (6943.068), Code, 1939, by striking the words  
3 "sworn to" in line two (2) of said section and inserting in lieu thereof  
4 the word "signed".

1 SEC. 5. That paragraph eight (8) of section six thousand nine hun-  
2 dred forty-three and fifty-seven thousandths (6943.057), Code, 1939,

3 be and the same hereby is repealed and the following enacted in lieu  
4 thereof:

5 "8. Any person required to make, render, or sign any return or  
6 supplemental return, who wilfully makes any false or fraudulent re-  
7 turn, with intent to defeat or evade the assessment required by law  
8 to be made, shall upon conviction for each such offense be punished  
9 by imprisonment in the county jail for a term not exceeding one year  
10 or in the state penitentiary for a term not exceeding five years, or by  
11 a fine not exceeding five thousand dollars, or both."

1 SEC. 6. Section six thousand nine hundred forty-three and forty-  
2 seven thousandths (6943.047), Code, 1939, is amended by striking  
3 from lines sixteen (16) and seventeen (17) of subsection one (1) the  
4 words "under oath,"; by striking the last sentence of subsection two  
5 (2) of said section; and by striking from line one (1) of subsection  
6 three (3) of said section the following: ", under oath,".

1 SECTION. 7. Section six thousand nine hundred forty-three and  
2 fifty-four thousandths (6943.054), Code, 1939, is amended by striking  
3 from line eight (8) of said section the following: ", under oath,".

1 SEC. 8. This act being deemed of immediate importance, shall be  
2 in full force and effect from and after its publication in the Newton  
3 Daily News, a newspaper published at Newton, Iowa, and the Red  
4 Oak Express, a newspaper published at Red Oak, Iowa.

Approved March 11th, 1943.

I hereby certify that the foregoing act was published in the Newton Daily News,  
Newton, Ia., March 16, 1943, and the Red Oak Express, Red Oak, Ia., March 15, 1943.  
WAYNE M. ROPES, *Secretary of State.*

## CHAPTER 201

### INCOME TAX

#### H. F. 12

AN ACT to amend section six thousand nine hundred forty-three and ninety thousandths  
(6943.090), code, 1939, to make that part of the income tax law providing for  
jeopardy assessments applicable to retail sales tax.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section six thousand nine hundred forty-three and  
2 ninety thousandths (6943.090), Code, 1939, is amended by inserting  
3 in line six (6) between the words "in" and "sections" the following:  
4 "section 6943.062 and".

Approved January 27, 1943.